



MISSOURI DEPARTMENT OF REVENUE
**INDIVIDUAL INCOME TAX
ADJUSTMENTS**

2000
FORM
MO-A

Enclosure Sequence No. 1040-01

DLN

- ▶ ENCLOSE WITH FORM MO-1040
▶ SEE INSTRUCTIONS FOR FORM MO-A (FORM MO-1040)

YOUR LAST NAME	FIRST NAME	INITIAL	YOUR SOCIAL SECURITY NO.

SPOUSE'S LAST NAME	FIRST NAME	INITIAL	SPOUSE'S SOCIAL SECURITY NO.

PART 1 — MISSOURI ITEMIZED DEDUCTIONS — Complete only if you itemize deductions on Federal Form 1040, Schedule A. Enclose a copy of pages 1 and 2 of your Federal Form 1040 and Federal Schedule A. If you were "required" to itemize deductions on your federal return, check here ☐. (See instructions)

1. Total federal itemized deductions from Federal Form 1040, Line 36	▶	1	00
2. 2000 (FICA) — yourself — Social security \$ _____ Medicare \$ _____	▶	2	00
3. 2000 (FICA) — spouse — Social security \$ _____ Medicare \$ _____	▶	3	00
4. 2000 Railroad retirement tax — yourself (Tier I and Tier II) \$ _____ Medicare \$ _____	▶	4	00
5. 2000 Railroad retirement tax — spouse (Tier I and Tier II) \$ _____ Medicare \$ _____	▶	5	00
6. 2000 Self-employment tax — yourself ▶ \$ _____ Amount from Federal Form 1040, Line 27 \$ _____ Difference	▶	6	00
7. 2000 Self-employment tax — spouse ▶ \$ _____ Amount from Federal Form 1040, Line 27 \$ _____ Difference	▶	7	00
8. TOTAL — add Lines 1 through 7		8	00
9. State and local income taxes — Review instructions and worksheet below before completing ▶	9	00	
10. Kansas City and St. Louis earnings taxes included in Line 9 ▶	10	00	
11. Net state income taxes — (Subtract Line 10 from Line 9 or enter Line 8 from the worksheet below.) ▶	11	00	
12. MISSOURI ITEMIZED DEDUCTIONS — subtract Line 11 from Line 8 (enter here and on Form MO-1040, Line 10)	12	00	

NOTE: IF LINE 12 IS LESS THAN YOUR FEDERAL STANDARD DEDUCTION, SEE INSTRUCTIONS.

WORKSHEET FOR PART 1 — STATE AND LOCAL INCOME TAXES — Complete this worksheet only if your federal adjusted gross income from Federal Form 1040, Line 33 is more than \$128,950 (\$64,475 if married filing separate). If your federal adjusted gross income is less than or equal to these amounts, do not complete this worksheet. See the instructions for the amount to enter in Part 1, Line 11. Please submit a copy of your Federal Itemized Deduction Worksheet (Page A-6 of Federal Schedule A instructions).

1. Enter amount from Federal Form 1040, Schedule A, Itemized Deduction Worksheet , Line 3 (see page A-6 of Federal Schedule A instructions). If \$0 or less, enter \$0	1	00
2. Enter amount from Federal Form 1040, Schedule A, Itemized Deduction Worksheet , Line 9 (see page A-6 of Federal Schedule A instructions).	2	00
3. State and local income taxes from Federal Form 1040, Schedule A, Line 5	3	00
4. Kansas City and St. Louis earnings taxes included on Federal Form 1040, Schedule A, Line 5	4	00
5. Subtract Line 4 from Line 3	5	00
6. Divide Line 5 by Line 1	6	%
7. Multiply Line 2 by Line 6	7	00
8. Subtract Line 7 from Line 5. Enter here and on Form MO-A, Part 1, Line 11	8	00

2000 TAX TABLE

If Line 24 is			If Line 24 is			If Line 24 is			If Line 24 is			If Line 24 is			If Line 24 is		
At least	But less than	Your tax is	At least	But less than	Your tax is	At least	But less than	Your tax is	At least	But less than	Your tax is	At least	But less than	Your tax is	At least	But less than	Your tax is
0	100	\$ 0	1,500	1,600	\$ 26	3,000	3,100	62	4,500	4,600	\$109	6,000	6,100	\$167	7,500	7,600	\$238
100	200	2	1,600	1,700	28	3,100	3,200	65	4,600	4,700	113	6,100	6,200	172	7,600	7,700	243
200	300	4	1,700	1,800	30	3,200	3,300	68	4,700	4,800	116	6,200	6,300	176	7,700	7,800	248
300	400	5	1,800	1,900	32	3,300	3,400	71	4,800	4,900	120	6,300	6,400	181	7,800	7,900	253
400	500	7	1,900	2,000	34	3,400	3,500	74	4,900	5,000	123	6,400	6,500	185	7,900	8,000	258
500	600	8	2,000	2,100	36	3,500	3,600	77	5,000	5,100	127	6,500	6,600	190	8,000	8,100	263
600	700	10	2,100	2,200	39	3,600	3,700	80	5,100	5,200	131	6,600	6,700	194	8,100	8,200	268
700	800	11	2,200	2,300	41	3,700	3,800	83	5,200	5,300	135	6,700	6,800	199	8,200	8,300	274
800	900	13	2,300	2,400	44	3,800	3,900	86	5,300	5,400	139	6,800	6,900	203	8,300	8,400	279
900	1,000	14	2,400	2,500	46	3,900	4,000	89	5,400	5,500	143	6,900	7,000	208	8,400	8,500	285
1,000	1,100	16	2,500	2,600	49	4,000	4,100	92	5,500	5,600	147	7,000	7,100	213	8,500	8,600	290
1,100	1,200	18	2,600	2,700	51	4,100	4,200	95	5,600	5,700	151	7,100	7,200	218	8,600	8,700	296
1,200	1,300	20	2,700	2,800	54	4,200	4,300	99	5,700	5,800	155	7,200	7,300	223	8,700	8,800	301
1,300	1,400	22	2,800	2,900	56	4,300	4,400	102	5,800	5,900	159	7,300	7,400	228	8,800	8,900	307
1,400	1,500	24	2,900	3,000	59	4,400	4,500	106	5,900	6,000	163	7,400	7,500	233	8,900	9,000	312

Go to <http://dor.state.mo.us/tax> and enter your taxable income from Line 24 for assistance in calculating your tax. **NOTE:** Make sure \$315 is included in your calculation of tax for taxable income over \$9,000.

MO 860-1881 (11-2000)

Example — If Line 24 is \$12,000, the tax would be computed as follows:
\$315 + \$180 (6% of \$3,000) = \$495

9,000 315
PLUS 6% of excess
over \$9,000

PART 2 — MISSOURI MODIFICATIONS TO FEDERAL ADJUSTED GROSS INCOME (SEE INSTRUCTIONS)**ADDITIONS**

	Y—YOURSELF		S—SPOUSE	
1. Interest on state and local obligations other than Missouri source (reduced by related expenses if expenses were over \$500) ▶	1Y	00	1S	00
2. <input type="checkbox"/> Partnership; <input type="checkbox"/> Fiduciary; <input type="checkbox"/> S corporation; ▶ <input type="checkbox"/> Net Operating Loss (Carryback/Carryforward) <input type="checkbox"/> Other (description) ▶	2Y	00	2S	00
3. Nonqualified distribution received from Missouri Savings for Tuition Program (MO\$T) (distribution withdrawn early or distribution not used for qualified higher education expenses) — see instructions ▶	3Y	00	3S	00
4. TOTAL ADDITIONS — add Lines 1, 2 and 3 (enter here and on Form MO-1040, Line 2) ▶	4Y	00	4S	00

SUBTRACTIONS

5. Interest from exempt federal obligations included in federal adjusted gross income (reduced by related expenses if expenses were over \$500). Enclose a detailed list of all Federal Form 1099(s) — see instructions ▶	5Y	00	5S	00
6. Any state income tax refund included in federal adjusted gross income ▶	6Y	00	6S	00
7. <input type="checkbox"/> Partnership; <input type="checkbox"/> Fiduciary; <input type="checkbox"/> S corporation; <input type="checkbox"/> Railroad retirement benefits; <input type="checkbox"/> Other (description) ▶ Enclose supporting documentation — see instructions ▶	7Y	00	7S	00
8. Exempt contributions made to, or earnings from, the Missouri Savings for Tuition Program (MO\$T) (maximum contribution subtraction is \$8,000 per taxpayer) — see instructions . ▶	8Y	00	8S	00
9. TOTAL SUBTRACTIONS — add Lines 5, 6, 7 and 8 (enter here and on Form MO-1040, Line 4) ▶	9Y	00	9S	00

PART 3 — PENSION EXEMPTION — A copy of pages 1 and 2 of your federal return and your Form 1099-R must accompany this form if claiming a pension exemption. Failure to provide your federal return and Form 1099-R will result in your exemption being disallowed.

1. Enter amount from Form MO-1040, Line 6 ▶	1	00																					
2. Enter amount of taxable social security benefits from Federal Form 1040A, Line 14b, or from Federal Form 1040, Line 20b ▶	2	00																					
3. Subtract Line 2 from Line 1. This is your modified Missouri adjusted gross income to be used for comparison only with applicable income limitations on this worksheet ▶	3	00																					
4. Check the appropriate filing status and enter on Line 4 the amount indicated: <input type="checkbox"/> A. Single, Head of household, Qualifying widow(er) — \$25,000 <input type="checkbox"/> B. Married filing combined — \$32,000 <input type="checkbox"/> C. Married filing separate — \$16,000 ▶	4	00																					
If Line 3 is less than or equal to Line 4, enter zero (0) on Line 5.																							
5. Subtract Line 4 from Line 3 and enter the amount on Line 5. (If Line 3 is less than Line 4, enter "0".) If Line 5 is greater than \$6,000 (\$12,000, if filing combined and both you and your spouse have pensions), STOP . You do not qualify for a pension exemption. ▶	5	00																					
<table border="1"> <thead> <tr> <th></th> <th>Y—YOURSELF</th> <th>S—SPOUSE</th> </tr> </thead> <tbody> <tr> <td>6. Enter the total amount of taxable private pension(s) received in 2000 from Federal Form 1040A, Line 11b and Line 12b; or Federal Form 1040, Line 15b and Line 16b. (Do not include government pensions or social security benefits on this line.) ▶</td> <td>6Y</td> <td>00</td> </tr> <tr> <td>7. Enter on Line 7Y the amount on Line 6Y or \$4,000, whichever is less. Enter on Line 7S the amount on Line 6S or \$4,000, whichever is less. ▶</td> <td>7Y</td> <td>00</td> </tr> <tr> <td>8. Enter the total amount of taxable government pension received in 2000 from Federal Form 1040A, Line 12b or Federal Form 1040, Line 16b. (Do not include private pensions or social security benefits on this line.) ▶</td> <td>8Y</td> <td>00</td> </tr> <tr> <td>9. Subtotal — add Line 7Y and Line 8Y, enter the total or \$6,000, whichever is less. Add Line 7S and Line 8S, enter the total or \$6,000, whichever is less. (Each individual's total pension exemption cannot exceed \$6,000.) ▶</td> <td>9Y</td> <td>00</td> </tr> <tr> <td>10. Total — add Lines 9Y and 9S, enter the amount on Line 10. ▶</td> <td>10</td> <td>00</td> </tr> <tr> <td>11. Total Pension Exemption — subtract Line 5 from Line 10, enter here and on Form MO-1040, Line 8. Enter a zero (0) if the number is negative. Enclose a copy of pages 1 and 2 of your federal return and your Form 1099-R(s). ▶</td> <td>11</td> <td>00</td> </tr> </tbody> </table>				Y—YOURSELF	S—SPOUSE	6. Enter the total amount of taxable private pension(s) received in 2000 from Federal Form 1040A, Line 11b and Line 12b; or Federal Form 1040, Line 15b and Line 16b. (Do not include government pensions or social security benefits on this line.) ▶	6Y	00	7. Enter on Line 7Y the amount on Line 6Y or \$4,000, whichever is less. Enter on Line 7S the amount on Line 6S or \$4,000, whichever is less. ▶	7Y	00	8. Enter the total amount of taxable government pension received in 2000 from Federal Form 1040A, Line 12b or Federal Form 1040, Line 16b. (Do not include private pensions or social security benefits on this line.) ▶	8Y	00	9. Subtotal — add Line 7Y and Line 8Y, enter the total or \$6,000, whichever is less . Add Line 7S and Line 8S, enter the total or \$6,000, whichever is less . (Each individual's total pension exemption cannot exceed \$6,000.) ▶	9Y	00	10. Total — add Lines 9Y and 9S, enter the amount on Line 10. ▶	10	00	11. Total Pension Exemption — subtract Line 5 from Line 10, enter here and on Form MO-1040, Line 8. Enter a zero (0) if the number is negative. Enclose a copy of pages 1 and 2 of your federal return and your Form 1099-R(s). ▶	11	00
	Y—YOURSELF	S—SPOUSE																					
6. Enter the total amount of taxable private pension(s) received in 2000 from Federal Form 1040A, Line 11b and Line 12b; or Federal Form 1040, Line 15b and Line 16b. (Do not include government pensions or social security benefits on this line.) ▶	6Y	00																					
7. Enter on Line 7Y the amount on Line 6Y or \$4,000, whichever is less. Enter on Line 7S the amount on Line 6S or \$4,000, whichever is less. ▶	7Y	00																					
8. Enter the total amount of taxable government pension received in 2000 from Federal Form 1040A, Line 12b or Federal Form 1040, Line 16b. (Do not include private pensions or social security benefits on this line.) ▶	8Y	00																					
9. Subtotal — add Line 7Y and Line 8Y, enter the total or \$6,000, whichever is less . Add Line 7S and Line 8S, enter the total or \$6,000, whichever is less . (Each individual's total pension exemption cannot exceed \$6,000.) ▶	9Y	00																					
10. Total — add Lines 9Y and 9S, enter the amount on Line 10. ▶	10	00																					
11. Total Pension Exemption — subtract Line 5 from Line 10, enter here and on Form MO-1040, Line 8. Enter a zero (0) if the number is negative. Enclose a copy of pages 1 and 2 of your federal return and your Form 1099-R(s). ▶	11	00																					